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January 16, 2014

TO: Supervisor Don Knabe, Chairman
Supervisor Gloria Molina
Supervisor Mark Ridley-Thomas
Supervisor Zev Yaroslavsky
Supervisor Michael D. Antonovich

FROM: Wendy L. Watanabe
Auditor-Controller

A handwritten signature in blue ink, reading "Wendy L. Watanabe", is written over the printed name and title.

SUBJECT: **HARRIETT BUHAI CENTER FOR FAMILY LAW – A DEPARTMENT OF
PUBLIC SOCIAL SERVICES DOMESTIC VIOLENCE SUPPORTIVE
SERVICES PROGRAM PROVIDER – CONTRACT COMPLIANCE
REVIEW**

We completed a program and fiscal review of Harriett Buhai Center for Family Law (Harriett or Agency), which covered a sample of transactions from Fiscal Year (FY) 2012-13. The Department of Public Social Services (DPSS) contracts with Harriett, a non-profit organization, to provide Domestic Violence Supportive Services (DVSS) Program services to eligible victims of domestic violence. DVSS Program services include performing assessments, facilitating shelter assistance, and providing legal assistance to the victims.

The purpose of our review was to determine whether Harriett appropriately accounted for and spent DVSS Program funds to provide the services outlined in their County contract. We also evaluated the adequacy of the Agency's accounting records, internal controls, and compliance with their contract and other applicable guidelines.

DPSS paid the Agency approximately \$182,000 on a cost-reimbursement basis for FY 2012-13. Harriett provides services to residents of the Second Supervisorial District.

Results of Review

Harriett provided services to eligible participants, recorded and deposited DPSS payments timely, and Agency staff had the required qualifications. In addition, the Agency prepared its Cost Allocation Plan (Plan) in compliance with its County contract, and used the Plan to allocate shared costs appropriately.

Details of our review are attached.

Review of Report

We discussed our report with Harriett and DPSS in December 2013. Harriett is not required to submit a response to this report, because there are no findings or recommendations.

We thank Harriett management and staff for their cooperation and assistance during our review. Please call me if you have any questions, or your staff may contact Don Chadwick at (213) 253-0301.

WLW:AB:DC:AA:pn

c: William T Fujioka, Chief Executive Officer
Sheryl L. Spiller, Director, DPSS
Louise Nixon, Board President, Harriett
Betty L. Nordwind, Executive Director, Harriett
Public Information Office
Audit Committee

**HARRIETT BUHAI CENTER FOR FAMILY LAW
DOMESTIC VIOLENCE SUPPORTIVE SERVICES PROGRAM
CONTRACT COMPLIANCE REVIEW
FISCAL YEAR 2012-13**

ELIGIBILITY

Objective

Determine whether Harriett Buhai Center for Family Law (Harriett or Agency) provided services to individuals who met the Domestic Violence Supportive Services (DVSS) Program eligibility requirements.

Verification

We reviewed the case files for ten (48%) of the 21 participants who received services during June 2013 for documentation to confirm their eligibility for DVSS Program services.

Results

Harriett had documentation to support all ten participants' eligibility for DVSS Program services.

Recommendation

None.

PROGRAM SERVICES

Objective

Determine whether Harriett provided the services required by their County contract and DVSS Program guidelines, and whether the Program participants received the billed services.

Verification

We visited Harriett's service site, and reviewed the case files for ten (48%) of the 21 participants who received services during June 2013.

Results

Harriett provided services in accordance with their County contract.

Recommendation

None.

STAFFING QUALIFICATIONS**Objective**

Determine whether Harriett's staff had the qualifications required by their County contract.

Verification

We reviewed the personnel files for five (31%) of the 16 Harriett employees who worked on the DVSS Program.

Results

Harriett's staff had the qualifications required by their County contract.

Recommendation

None.

CASH/REVENUE**Objective**

Determine whether Harriett properly recorded revenue in the Agency's financial records, deposited cash receipts into their bank accounts timely, and that bank account reconciliations were reviewed and approved by Agency management.

Verification

We interviewed Harriett management, and reviewed the Agency's financial records and June 2013 bank reconciliation.

Results

Harriett properly recorded revenue in their financial records, deposited Department of Public Social Services (DPSS) payments into the Agency's bank account timely, and Agency management reviewed and approved monthly bank reconciliations.

Recommendation

None.

EXPENDITURES**Objective**

Determine whether expenditures charged to the DVSS Program were allowable under the County contract, properly documented, and accurately billed.

Verification

We interviewed Harriett's personnel, and reviewed financial records for eight non-payroll expenditures, totaling \$6,563, that the Agency charged to the DVSS Program from July 2012 through June 2013.

Results

Harriett's expenditures were allowable, properly documented, and accurately billed.

Recommendation

None.

PAYROLL AND PERSONNEL**Objective**

Determine whether Harriett charged payroll costs to the DVSS Program appropriately, and maintained personnel files as required.

Verification

We traced the payroll costs for five employees, totaling \$4,967, for June 2013 to the Agency's payroll records and time reports. We also interviewed staff, and reviewed personnel files for five Harriett DVSS Program staff.

Results

Harriett appropriately charged payroll costs to the DVSS Program, and maintained personnel files as required.

Recommendation

None.

COST ALLOCATION PLAN**Objective**

Determine whether Harriett prepared their Cost Allocation Plan (Plan) in compliance with their County contract, and used the Plan to allocate shared costs appropriately.

Verification

We reviewed Harriett's Plan, and a sample of expenditures from July 2012 through June 2013.

Results

Harriett prepared their Plan in compliance with their County contract, and the Agency allocated their shared costs appropriately.

Recommendation

None.

CLOSE-OUT REVIEW**Objective**

Determine whether Harriett had any unspent revenue for the DVSS Program for Fiscal Year (FY) 2012-13.

Verification

We traced the total revenues and expenditures from Harriett's FY 2012-13 close-out reports to the Agency's accounting records, and to DPSS' payment records.

Results

Harriett did not have any unspent revenue during FY 2012-13.

Recommendation

None.